

ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
FARMERVILLE, LOUISIANA

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ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2014

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ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
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DECEMBER 31, 2014

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## ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners  
Rocky Branch/Crossroads Fire District  
Farmerville, LA 71241

We have compiled the accompanying cash basis financial statements as listed in the table of contents of the Rocky Branch/Crossroads Fire District as of and for the year ended December 31, 2014, which collectively comprise the district's basic financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

The management of the Rocky Branch/Crossroads Fire District is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected not to implement the new financial reporting requirements of GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. The effects of this departure from professional standards have not been determined.

Management has elected to omit substantially all of the disclosures required by the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the

user's conclusions about the Entity's financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The management's supplementary information on pages 5 and 6, is not a required part of the basic financial statements, but is supplementary information required by Louisiana Revised Statutes. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any other form of assurance on the supplementary information.

We are not independent with respect to the Rocky Branch/Crossroads Fire District.

*Johnson Perry Roussel & Cuthbert, L.L.P.*

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS  
January 21, 2015

ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
CASH BASIS BALANCE SHEET - ALL FUND TYPES  
DECEMBER 31, 2014

ASSETS

Cash 270,811

TOTAL ASSETS 270,811

LIABILITIES AND NET ASSETS

LIABILITIES

None -

NET ASSETS (CASH BASIS) 270,811

TOTAL LIABILITIES AND NET ASSETS 270,811

See Accountants' Compilation Report.

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ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Governmental Fund Type</u> <u>Special Revenue</u>	
<u>REVENUES</u>		
Property Taxes	166,034	
Insurance Rebates	6,953	
Investment Income	451	
Other	<u>10,558</u>	
 <u>TOTAL REVENUES</u>		 183,996
 <u>EXPENDITURES</u>		
Capital Outlays	39,351	
Insurance	15,668	
Utilities	4,748	
Repairs	101,190	
Administrative Costs	1,255	
Supplies	1,233	
Fuel	2,115	
Training	3,335	
Other	<u>1,230</u>	
 <u>TOTAL EXPENDITURES</u>		 <u>170,125</u>
 <u>EXCESS OF REVENUES OVER EXPENDITURES</u> <u>(CASH BASIS)</u>		  13,871
 <u>FUND BALANCE AT JANUARY 1, 2014 (CASH BASIS)</u>		 <u>256,940</u>
 <u>FUND BALANCE AT DECEMBER 31, 2014 (CASH BASIS)</u>		 <u>270,811</u>

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SUPPLEMENTARY INFORMATION

ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
BUDGET VS. ACTUAL  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCES - CASH BASIS  
ALL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014

	Approved <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenue</u>			
Property Tax	160,000	166,034	6,034
Insurance Rebates	7,000	6,953	( 47)
Investment Income	550	451	( 99)
Other	<u>1,050</u>	<u>10,558</u>	<u>9,508</u>
<u>TOTAL REVENUE</u>	<u>168,600</u>	<u>183,996</u>	<u>15,396</u>
<u>Expenditures</u>			
Capital Outlays	315,000	39,351	275,649
Insurance	15,000	15,668	( 668)
Utilities	7,000	4,748	2,252
Repairs	71,000	101,190	( 30,190)
Administrative	2,000	1,255	745
Supplies	4,000	1,233	2,767
Fuel	2,500	2,115	385
Training	4,000	3,335	665
Other	<u>3,000</u>	<u>1,230</u>	<u>1,770</u>
<u>TOTAL EXPENDITURES</u>	<u>423,500</u>	<u>170,125</u>	<u>253,375</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</u>	<u>(254,900)</u>	<u>13,871</u>	<u>268,771</u>
<u>BEGINNING FUND BALANCE - CASH BASIS</u>	<u>256,940</u>	<u>256,940</u>	<u>-0-</u>
<u>ENDING FUND BALANCE - CASH BASIS</u>	<u>2,040</u>	<u>270,811</u>	<u>268,771</u>

See Accountants' Compilation Report.



ROCKY BRANCH/CROSSROADS FIRE DISTRICT  
COMPENSATION OF COMMISSIONERS  
DECEMBER 31, 2014

COMPENSATION OF COMMISSIONERS

None

See Accountants' Compilation Report.

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